

By: Seliger

S.B. No. 636

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of a county to receive local sales tax
3 information.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 151.027(c), Tax Code, is amended to read
6 as follows:

7 (c) This section does not prohibit:

8 (1) the examination of information, if authorized by
9 the comptroller, by another state officer or law enforcement
10 officer, by a tax official of another state, by a tax official of
11 the United Mexican States, or by an official of the United States if
12 a reciprocal agreement exists;

13 (2) the delivery to a taxpayer, or a taxpayer's
14 authorized representative, of a copy of a report or other paper
15 filed by the taxpayer under this chapter;

16 (3) the publication of statistics classified to
17 prevent the identification of a particular report or items in a
18 particular report;

19 (4) the use of records, reports, or information
20 secured, derived, or obtained by the attorney general or the
21 comptroller in an action under this chapter against the same
22 taxpayer who furnished the information;

23 (5) the delivery to a successor, receiver, executor,
24 administrator, assignee, or guarantor of a taxpayer of information

1 about items included in the measure and amounts of any unpaid tax or
2 amounts of tax, penalties, and interest required to be collected;

3 (6) the delivery of information to an eligible
4 municipality or county in accordance with Section 321.3022 or
5 323.3022; or

6 (7) the release of information in or derived from a
7 record, report, or other instrument required to be furnished under
8 this chapter by a governmental body, as that term is defined in
9 Section 552.003, Government Code.

10 SECTION 2. Subchapter D, Chapter 323, Tax Code, is amended
11 by adding Section 323.3022 to read as follows:

12 Sec. 323.3022. TAX INFORMATION. (a) Except as otherwise
13 provided by this section, the comptroller on request shall provide
14 to a county that has adopted a tax under this chapter:

15 (1) information relating to the amount of tax paid to
16 the county under this chapter during the preceding or current
17 calendar year by each person doing business in the county who
18 annually remits to the comptroller state and local sales tax
19 payments of more than \$25,000; and

20 (2) any other information as provided by this section.

21 (b) The comptroller on request shall provide to a county
22 that has adopted a tax under this chapter information relating to
23 the amount of tax paid to the county under this chapter during the
24 preceding or current calendar year by each person doing business in
25 an area, as defined by the county, that is part of:

26 (1) an interlocal agreement;

27 (2) a tax abatement agreement;

1 (3) a reinvestment zone;

2 (4) a tax increment financing district;

3 (5) a revenue sharing agreement;

4 (6) an enterprise zone;

5 (7) any other agreement, zone, or district similar to
6 those listed in Subdivisions (1)-(6); or

7 (8) any area defined by the county for the purpose of
8 economic forecasting.

9 (c) The comptroller shall provide the information under
10 Subsection (b) as an aggregate total for all persons doing business
11 in the defined area without disclosing individual tax payments.

12 (d) If the request for information under Subsection (b)
13 involves not more than three persons doing business in the defined
14 area who remit taxes under this chapter, the comptroller shall
15 refuse to provide the information to the county unless the
16 comptroller receives permission from each of the persons allowing
17 the comptroller to provide the information to the county as
18 requested.

19 (e) A separate request for information under this section
20 must be made in writing by the county judge each year.

21 (f) Information received by a county under this section is
22 confidential, is not open to public inspection, and may be used only
23 for the purpose of economic forecasting, for internal auditing of a
24 tax paid to the county under this chapter, or for the purpose
25 described by Subsection (g).

26 (g) Information received by a county under Subsection (b)
27 may be used by the county to assist in determining revenue sharing

1 under a revenue sharing agreement or other similar agreement.

2 (h) The comptroller may set and collect from a county
3 reasonable fees to cover the expense of compiling and providing
4 information under this section.

5 (i) Notwithstanding Chapter 551, Government Code, the
6 commissioners court of a county is not required to confer with one
7 or more employees or a third party in an open meeting to receive
8 information or question the employees or third party regarding the
9 information received by the county under this section.

10 SECTION 3. This Act takes effect September 1, 2009.